EXHIBIT 3

ANDRUS BOUDREAUXPLC

1999 Broadway Ste 4150 Denver, CO 80202 Office: (303) 376-6360 Fax: (303) 376-6361 Vance R. Andrus†* Richard J. Hood* Thomas A. Clark* Aimee H. Wagstaff*

*Admitted in Colorado †Admitted in Louisiana

August 31, 2009

VIA U.S. MAIL

Nina Gussack
Pepper Hamilton, LLP
3000 Two Logan Square
Eighteenth and Arch Streets
Philadelphia, PA 19103

Re: Avandia MDL

Dear Ms. Gussack:

Pursuant to Section e of Article 4 of CMO 70, the Plaintiffs' Steering Committee does hereby advise GlaxoSmithKline that all claims in which any one of the firms listed on the attached Exhibit A have a financial interest are "Covered Claims" and subject to assessment under CMO 70 in MDL 1871. A member of each of the firms listed on Exhibit A is either a member of the MDL PSC, or has signed either the protective Order or the Participation Agreement mentioned in Article 3, b.

By copy we are informing all counsel listed on Exhibit A of this communication. Should any of them disagree with our designation of their cases as Covered Claims, we invite them to contact me to discuss the matter.

With Kind Regards,

Vance R. Andrus, Esq.

Cc: Sean Fahey
Joe Crawford
Bryan Aylstock

Joseph Zonies Mark Lanier Thomas Mellon Rick Meadow Firms Listed on Exhibit A

Exhibit A

A.D. Woska & Associates, PC

Anapol, Schwartz, Weiss, Cohan, Feldman &

Smalley, P.C.

Anderson Law Offices, LLC

Andrus Boudreaux, PLC

Ashcraft & Gerel, LLP

Balkin & Eisbrouch, LLC

Baum, Hedlund, Aristei & Goldman, PC

Branch Law Firm

Crivella West

Davis & Feder Attorneys at Law, P.A.

Finkelstein & Partners

Finkelstein Thompson, LLP

Girardi Keese

Hersh & Hersh

Kline & Specter, PC

Lanham Blackwell, PA

Levin Papantonio Thomas Mitchell Eschner

Proctor, PA

Littlepage Booth

Lundy, Lundy, Soileau & South, LLP

MacDonald Rothweiler Eisenburg, LLP

Matthews & Associates

Mellon Webster & Shelly

Milberg, LLP

Morelli Ratner

Motley Rice, LLC

Murray, Frank & Sailer, LLP

Philips & Associates

Potts Law Firm, LLC

Reilly Pozner, LLP

Ritter Attorneys-At-Law, LTD

RodaNast, PC

Sheller, PC

Sill Medley Law Firm, PLLC

St. Martin & Bourque

The Lanier Law Firm

The Maher Law Firm

The Miller Firm, LLC

The Sanders Firm

Wagstaff & Cartmell, LLP

Watkins Casaudoumecq & Letofsky LLP

Williams Kherkher Hart & Boundas, LLP

Zimmerman Reed

ANDRUS BOUDREAUXPLC

1999 BROADWAY STE 4150 DENVER, CO 80202 OFFICE: (303) 376-6360 FAX: (303) 376-6361 Vance R. Andrus†* Richard J. Hood* Thomas A. Clark* Aimee H. Wagstaff*

*Admitted in Colorado †Admitted in Louisiana

September 21, 2009

VIA U.S. MAIL

Nina Gussack Pepper Hamilton, LLP 3000 Two Logan Square Eighteenth and Arch Streets Philadelphia, PA 19103

Re: Avandia MDL

Dear Ms. Gussack:

Pursuant to Section e of Article 4 of CMO 70, the Plaintiffs' Steering Committee does hereby advise GlaxoSmithKline that all claims in which any one of the firms listed on the attached Exhibit A have a financial interest are "Covered Claims" and subject to assessment under CMO 70 in MDL 1871. A member of each of the firms listed on Exhibit A is either a member of the MDL PSC, or has signed either the protective Order or the Participation Agreement mentioned in Article 3, b.

By copy we are informing all counsel listed on Exhibit A of this communication. Should any of them disagree with our designation of their cases as Covered Claims, we invite them to contact me to discuss the matter.

With Kind Regards,

Vance R. Andrus, Esq.

Cc: Sean Fahey
Joe Crawford

Bryan Aylstock

Joseph Zonies Mark Lanier Thomas Mellon Rick Meadow Firms Listed on Exhibit A

EXHIBIT A

A.D. Woska & Associates, PC

Anapol, Schwartz, Weiss, Cohan, Feldman & Smalley, P.C.

Anderson Law Offices, LLC

Andrus Boudreaux, PLC

Ashcraft & Gerel, LLP

Aylstock, Witkin, Kreis & Overholtz

Balkin & Eisbrouch, LLC

Baum, Hedlund, Aristei & Goldman, PC

Branch Law Firm

Cellino & Barnes

Davis & Feder Attorneys at Law, P.A.

Finkelstein & Partners

Finkelstein Thompson, LLP

Girardi Keese

Hardison & Associates

Hersh & Hersh

Kline & Specter, PC

Lanham Blackwell, PA

Levin Papantonio Thomas Mitchell Eschner Proctor, PA

Littlepage Booth

Lundy, Lundy, Soileau & South, LLP

MacDonald Rothweiler Eisenburg, LLP

Matthews & Associates

Michael Hingle & Associates, LLC

Milberg, LLP

Morelli Ratner

Motley Rice, LLC

Murray, Frank & Sailer, LLP

Philips & Associates

Potts Law Firm, LLC

Reilly Pozner, LLP

Robinson, Calcagnie & Robinson

RodaNast, PC

Sheller, PC

Sill Medley Law Firm, PLLC

Sizemore Taylor, LLP

St. Martin & Bourque

The Lanier Law Firm

The Maher Law Firm

The Miller Firm, LLC

The Sanders Firm

Wagstaff & Cartmell, LLP

Williams Kherkher Hart & Boundas, LLP

Zimmerman Reed